2013 discharge: European Asylum Support Office (EASO)

2014/2126(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Asylum Support Office (EASO), as well as the Court of Auditors' report on the annual accounts of the Institute for the financial year 2013, accompanied by the Institute's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Office in respect of the implementation of the budget for the financial year 2013.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Office's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Office's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Court made some observations. They may be summarised as follows:

- **internal controls**: the Council encourages the Office to fully implement the internal control standards. Moreover, the Council calls on the Office to respect the deadlines of payments as set up in the Financial Regulation;
- **financial programming**: the Council urges the Office to continuously improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum, in line with the budgetary principle of annuality;
- **recruitment**: the Council calls on the Office to pursue its efforts to address the shortcomings detected by the Court regarding its staff recruitment procedures.